

GTAS Bulk File Format

Field Name	Length	Starting Column	Ending Column	Type	Domain Values
FISCAL YEAR	4	1	4	X	Designates the fiscal year of the data being submitted
PERIOD	2	5	6	X	Designates the period of the data being submitted
ALLOCATION TRANSFER AGENCY IDENTIFIER	3	7	9	X	Any valid department code, compliant with CGAC. This field can be empty.
AGENCY IDENTIFIER	3	10	12	X	Any valid department code, compliant with CGAC.
BEGINNING PERIOD OF AVAILABILITY	4	13	16	X	<p>In annual and multiyear TAS, identifies the first year of availability under law that an account may incur new obligations.</p> <ul style="list-style-type: none"> • BBBB – No year. The field is null when the funds are available until the purposes for which the funds were made available are accomplished. If this field is null, then the END_FY field must also be null. The Availability Type Code (avail_type) must be 'X' when BEG_FY and END_FY are both empty. • 9999 - Annual and multiyear funds. The first year of fund availability under law that a TAS may incur obligations. <p>Note: For an annual account, the Beginning and Ending Period of Availability are the same.</p>

Field Name	Length	Starting Column	Ending Column	Type	Domain Values
ENDING PERIOD OF AVAILABILITY	4	17	20	X	<p>In annual and multiyear TAS, identifies the last year of availability under law that an account may incur new obligations.</p> <ul style="list-style-type: none"> • BBBB – No year. The field is null when the funds are available until the purposes for which the funds were made available are accomplished. If this field is null, then the BEG_FY field must also be null. The Availability Type Code (avail_type) must be 'X' when BEG_FY and END_FY are both empty. • 9999 – Annual and multiyear funds. The final year of fund availability under law that a TAS may incur obligations. <p>Note: For an annual account, the Beginning and Ending Period of Availability are the same.</p>
AVAILABILITY TYPE CODE	1	21	21	X	<p>Identifies no-year TAS ("X"), clearing/suspense TAS ("F"), or multi-year TAS ("null").</p> <ul style="list-style-type: none"> • X = no-year account. Both BEG_FY and END_FY must be null. • NULL = multi-year or annual account. BEG_FY and END_FY must not be null. • F = clearing/suspense TAS. BEG_FY and END_FY must not be null.
MAIN ACCOUNT CODE	4	22	25	X	<p>Identifies the type and purpose of the fund.</p> <p>Must be 0000-9999.</p>
SUB ACCOUNT CODE	3	26	28	9	<p>Identifies an available receipt or other Treasury-defined subdivision of the main account.</p> <p>Value range: 000-999, where 000 indicates no sub account</p>

Field Name	Length	Starting Column	Ending Column	Type	Domain Values
USSGL ACCOUNT NUMBER	6	29	34	X	USSGL Account Number (required)
DEBIT OR CREDIT	1	35	35	X	Debit/Credit Indicator (required). This refers to the actual balance of the account (not the Normal Balance). <ul style="list-style-type: none"> • D = Debit • C = Credit
AUTHORITY TYPE	1	36	36	X	Identifies types of budgetary resources when it is not possible to do so by the USSGL account number. <ul style="list-style-type: none"> • P = Appropriation • S = Spending Authority • B = Borrowing Authority • D = Advance Appropriation • R = Reappropriation
DIRECT OR REIMBURSABLE	1	37	37	X	Indicates whether amounts for goods, services, or joint project support are financed by offsetting collections <ul style="list-style-type: none"> • D = Direct • R = Reimbursable
APPORTIONMENT CATEGORY	1	38	38	X	Identifies OMB apportionments by quarters (Category A) or by other specified time periods, programs, activities, projects, objects, or combinations of these (Category B), or are not subject to apportionment (Category C). <ul style="list-style-type: none"> • A = Category A • B = Category B • C = Exempt from Apportionment
APPORTIONMENT CATEGORY B PROGRAM	3	39	41	X	Apportionment Category B Program Code is a number from 001-255 that is required if APP_CAT = B. If the field is not required, the default value is null.

Field Name	Length	Starting Column	Ending Column	Type	Domain Values
APPORTIONMENT CATEGORY B TEXT	25	42	66	X	Apportionment Category B Text (Required if APP_CAT = B)
PROGRAM REPORT CATEGORY NUMBER	3	67	69	9	Program Reporting Category Number is a number from 001-255 that is required if APP_CAT = A or B. If the field is not required, the default value is null.
PROGRAM REPORT CATEGORY TEXT	25	70	94	X	Program Reporting Category Text. Required if APP_CAT = A or B.
FEDERAL OR NON-FEDERAL	1	95	95	X	Government Transaction Partner, also known as Government Code. Indicates the type of entity involved in transactions with the reporting entity. <ul style="list-style-type: none"> • F = FEDERAL • N = NON FEDERAL • E = NON FEDERAL EXCEPTION
TRADING PARTNER	3	96	98	999	Required if FED_NONFED attribute = F. Must be a valid department code.
TRADING PARTNER BUREAU	2	99	100	999	Bureau of the Government Transaction Partner. Must be a valid bureau. This is a required field when the F/N attribute is F.
TRADING PARTNER ACCOUNT	4	101	104	9999	Treasury account code of receiving agency. Must be a valid account for the TRAD_PART. The default value for this field is 4 blank spaces. This field, along with trading partner, is edited against UCAD data for confirmation that the reporting agency actually had activity with this TP/Account in the central accounting system.
NEW OR BALANCE	1	105	105	X	Identifies the fiscal year in which a TAS is provided with new no-year budget authority. It is used only for a no-year TAS in order to distinguish outlays from new obligational authority vs. outlays from balances carried forward. <ul style="list-style-type: none"> • N = New • B = Balance

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ADVANCE FLAG	1	106	106	X	<p>Indicates that a portion of the appropriation was advanced from a future year, advanced in a prior year, or not applicable.</p> <ul style="list-style-type: none"> • F = Advance from future year • P = Advance in prior year • X = Not Applicable
CURRENT OR SUBSEQUENT	1	107	107	X	<p>Identifies whether an USSGL account's budgetary resource availability is in the current period or in a subsequent period.</p> <ul style="list-style-type: none"> • A = Available in current period • S = Available in subsequent period
BEA CATEGORY CODE	1	108	108	X	<p>Indicates whether the BEA (Budget Enforcement Act) category is mandatory or discretionary.</p> <ul style="list-style-type: none"> • M = Mandatory • D = Discretionary
BORROWING SOURCE	1	109	109	X	<p>Indicates whether borrowing took place from the public, Treasury, or a Federal financing bank (required if AUTHORITY_TYPE = B and USSGL attribute BORROW_SOURCE_IND = Y).</p> <ul style="list-style-type: none"> • P = Public • T = Treasury • F = Federal Financing Bank
DEFINITE OR INDEFINITE	1	110	110	X	<p>Identifies whether the amount of the budget authority is definite (specified amount or amount not to exceed a specified amount) or indefinite (determined by other factors).</p> <ul style="list-style-type: none"> • D = Definite • I = Indefinite

Field Name	Length	Starting Column	Ending Column	Type	Domain Values
EXCHANGE OR NONEXCHANGE	1	111	111	X	Indicates whether the revenue is exchange revenue or nonexchange revenue. <ul style="list-style-type: none"> • X = Exchange • T = Nonexchange
BUDGET SUBFUNCTION	3	112	114	999	A classification of data according to major purpose served or national need addressed. Required by the Congressional Budget Act of 1974. Must be a valid program as listed by OMB.
CUSTODIAL OR NONCUSTODIAL	1	115	115	X	Indicates whether the balance being reported is custodial or noncustodial and whether it was reported by the agency in a Statement of Custodial Activity or a separate footnote of custodial activity. <ul style="list-style-type: none"> • S = Custodial • A = Non-custodial
ENTITY OR NONENTITY	1	116	116	X	Indicates whether the asset is Entity or Non-Entity. Entity - assets an entity has authority to use in its operations; Non-Entity - assets held by an entity but are not available to the entity. <ul style="list-style-type: none"> • E = Entity • O = Non Entity
COVERED OR NOT COVERED	1	117	117	X	Used for generation of the agency BS. The attribute is part of the crosswalk to allocate the correct USUSSGL amounts to the associated lines on the BS. <ul style="list-style-type: none"> • C = Covered • U = Not Covered
PRODUCTION OR NONPRODUCTION	1	118	118	X	Indicates whether a cost is Production or Non Production; Production - costs related to events in the production of goods, services, and outputs; Non Production - costs linked to events other than the production of goods and services. <ul style="list-style-type: none"> • P = production • N = non production

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EARMARKED	1	119	119	X	<p>Indicates whether the funds are earmarked or non earmarked. Earmarked - Statutory dedication of specifically identified revenues and other financing sources to designated activities, benefits or purposes.</p> <ul style="list-style-type: none"> • E = Earmarked • N = Non earmarked
BUDGETARY	1	120	120	X	<p>Indicates whether there is a budgetary impact.</p> <ul style="list-style-type: none"> • N = No Budgetary Impact • Y = Budgetary Impact
PRIOR YEAR ADJUSTMENT	1	121	121	X	<p>Used to identify prior year data from current year data on the 133. This attribute is supplied by the agency, not derived by FMS. The default value, meaning this is not an adjustment to prior-year reporting, is one blank space. Optional if USSGL attribute PY ADJ = Y.</p> <ul style="list-style-type: none"> • B = for adjustments to prior-year reporting - backdated in Treasury's central accounting system. • P = for adjustments to prior-year reporting - not backdated in Treasury's central accounting system
COHORT	4	122	125	9999	<p>Fiscal year used when direct loans are obligated or guarantees committed by a program, even if disbursements occur in subsequent fiscal years and used only for credit financing TAS. If the account is a Federal Account, then a cohort is NOT needed and a Fiscal year should not be entered. When no cohort is needed, four blank spaces should be entered for the default value.</p>
BALANCE	1	126	126	X	<p>Field that indicates whether the amount represents a beginning balance.</p>
DOLLAR AMOUNT	21	127	147	9	<p>Dollar Amount. Last two positions assumed decimal.</p>